MASS. MA

TOWN OF ROCKLAND

Board of Assessors

Town Hall 242 Union Street Rockland, Massachusetts 02370 Chairman:

Dennis M. Robson *Vice Chairman:*Heidi S. Hosmer *Member:*Lisa M. Flaherty

Assessor/Appraiser

Debra J. Krupczak, MAA

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Minutes of BOA Meeting December 8, 2014 5:00 pm- Room 107-Town Hall

Chairman Dennis M. Robson called the meeting to order at 5:00.

In attendance were Chairman Dennis M. Robson, Member Lisa M. Flaherty, Assessor/Appraiser Debra J. Krupczak and taking minutes Administrative Assistant Delshaune R. Flipp.

The Board signed the November 2014 end-of -month posted report listed below:

Motor Vehicle Abatements \$ 1,496.27

Business:

Un-Posted Motor Vehicle Abatements

• A motion was made by Chairman Robson to approve the December 2014 un-posted Motor Vehicle Abatements for \$ 948.35. The motion was 2nd by Member Lisa M. Flaherty. All in favor.

Personal Exemption Approvals

- A motion was made by Chairman Robson to approve (5) <u>VET Clause 22</u> exemptions totaling \$ 2,000. The motion was 2nd by Member Lisa M. Flaherty. All in favor.
- A motion was made by Chairman Robson to approve (3) <u>VET Clause 22E</u> exemptions totaling \$2,333.33. The motion was 2nd by Member Lisa M. Flaherty. All in favor.
- A motion was made by Chairman Robson to approve (5) <u>Senior/ Surviving Spouse Clause 17</u> exemptions totaling \$ 875.00. The motion was 2nd by Member Lisa M. Flaherty. All in favor.
- A motion was made by Chairman Robson to approve (8) <u>Senior Clause 41C</u> exemptions totaling \$8,000.00. The motion was 2nd by Member Lisa M. Flaherty. All in favor

Clause 18 Policy

• Assessor/Appraiser Krupczak recommended that the Board of Assessors adopt Clause 18 policy guidelines. According to the Massachusetts Department of Revenue, in order to qualify for a Clause 18 Financial Hardship Tax Exemption, an applicant must be aged, infirm and impoverished and the amount of the exemption is at the discretion of the Board of Assessors. She gave them a copy of a Clause 18 Policy used by another community for their review and input. Chairman Dennis M Robson made a motion to accept a Clause 18 Financial Hardship policy and that for consideration applicants is at least 55 years of age and meets the income and asset requirements of the Clause 41C Exemption for the current fiscal year. The motion was 2nd by Member Lisa M. Flaherty. All in favor.

Fiscal Year 2015 Tax Recapitulation

• The Board of Assessors reviewed and signed the Fiscal Year 2015 Tax Recap.

	journ the meeting at $6:30$ pm. Member Lisa M. Flaherty 2^{nd}
the motion. All in favor.	
	Dennis M. Robson - Chairman

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